

EXHIBIT A

**UNITED STATES TAX COURT
WASHINGTON, DC 20217**

THOMAS DRENNAN SELGAS,)
)
Petitioner,)
)
v.) Docket No. 10164-12.
)
COMMISSIONER OF INTERNAL REVENUE,)
)
Respondent)
)

ORDER OF DISMISSAL FOR LACK OF JURISDICTION

On June 21, 2012, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the petition in this case was not timely filed. On July 31, 2012, petitioner filed a Motion To Strike requesting that the United States Postal Service document that respondent attached in support of his Motion To Dismiss for Lack of Jurisdiction, be stricken from the record. On July 31, 2012, petitioner filed an Objection to Respondent's Motion To Dismiss for Lack of Jurisdiction alleging that the notice of deficiency for tax years 2003 and 2004, on which this case is based, was not sent to his last known address. On August 16, 2012, Respondent's Supplement to Motion To Dismiss for Lack of Jurisdiction was filed, in which, inter alia, respondent notes that petitioner's objection raised issues concerning his last known address at the time respondent issued the notice of deficiency on which this case is based.

On October 10, 2012, respondent's Response to Petitioner's Objection to Respondent's Motion To Dismiss for Lack of Jurisdiction was filed in which, inter alia, respondent concedes that the notice of deficiency upon which this case is based was not mailed to petitioner's last known address and is thus invalid, and requests that the motion to dismiss, filed June 21, 2012, be denied.

Also, on October 10, 2012, respondent filed a Response to Petitioner's Motion To Strike, stating that, because of respondent's concession that a valid notice of deficiency has not been issued to petitioner with respect to his 2003 and 2004 tax years, that the motion to strike should be considered moot.

On November 27, 2012, respondent filed a Motion To Dismiss for Lack of Jurisdiction on the ground that the notice of deficiency on which this case is based was not issued to petitioner at his last known address and thus was not validly issued pursuant to the requirements of Internal Revenue Code section 6212. On December 17, 2012, Petitioner's Objection to the Respondent's Motion To Dismiss for Lack of Jurisdiction was filed. Therein, petitioner does not raise an objection to the granting of respondent's motion.

Upon due consideration and for cause, it is

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, as supplemented, based on the ground that the petition filed in this case was untimely, filed June 21, 2012, is denied. It is further

ORDERED that respondent's Motion To Dismiss for Lack of Jurisdiction, filed on November 27, 2012, is granted and this case is dismissed on grounds that the notice of deficiency on which this case is based is invalid. It is further

ORDERED that petitioner's Motion To Strike, filed July 31, 2012, is denied as moot.

**(Signed) Michael B. Thornton
Chief Judge**

ENTERED: **JAN 29 2013**